

**ANNUAL REPORTS
OF THE
TOWN OFFICERS
OF THE
TOWN OF SIDNEY
MAINE**

**For the Year Ending
February 10, 1948**

ANNUAL REPORTS
OF THE
TOWN OFFICERS
OF THE
TOWN OF SIDNEY
MAINE

For the Year Ending
February 10, 1948

TOWN OFFICERS

Officers of the Town of Sidney, elected and appointed for
1947-1948

Moderator

HORACE H. DRUMMOND

Town Clerk

JOHN H. FIELD

Selectmen, Assessors and Overseers of the Poor

E. J. DYER

O. Z. BACON

L. R. LATHE

Treasurer and Collector

ALICE L. HAMMOND

Superintendent of Schools

C. J. CUTTS

School Committee

DEAN BAILEY

RACHEL DRUMMOND

VIRGINIA PETERSON

Health Officer

ARDIS WHYNOT

Constable

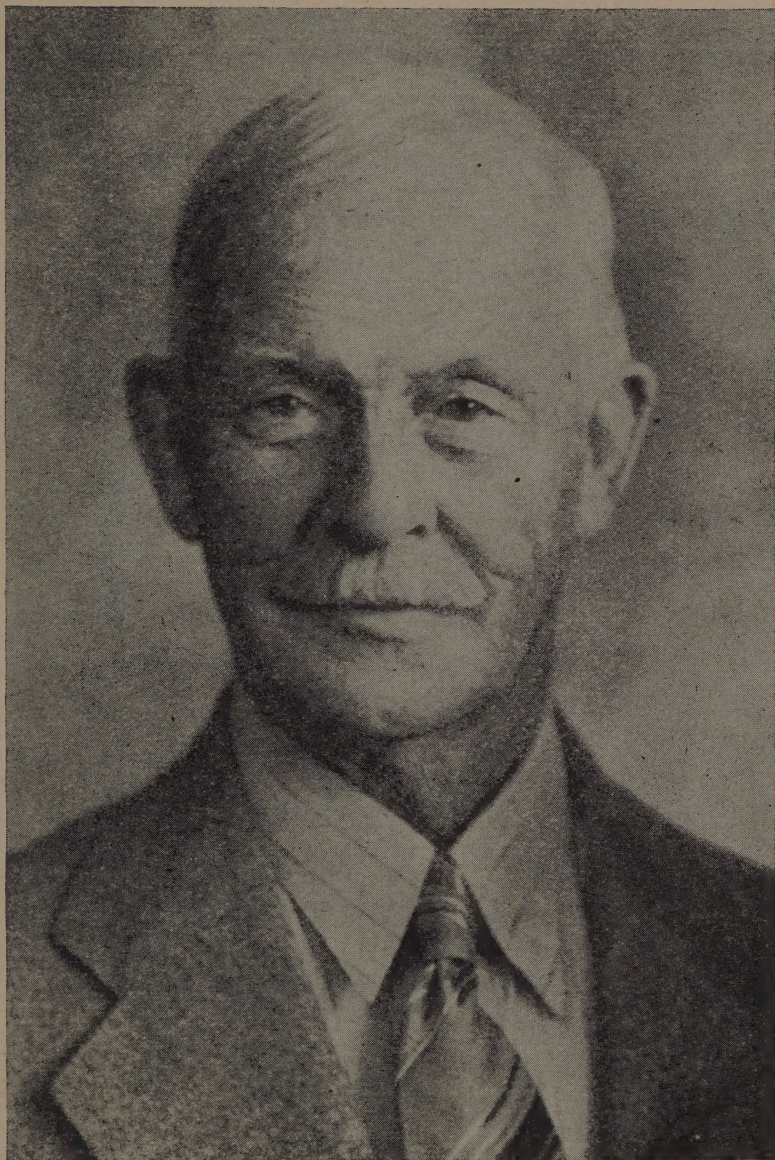
WILLIAM W. COWAN

Road Commissioner

MALCOLM C. PHILBRICK

Fire Ward

WILLIAM B. HASKELL



John H. Field

REPORT OF BUDGET COMMITTEE 1948

Art. 4.	Town Charges	\$ 2,500.00
Art. 5.	Aid to Dependent Children	500.00
Art. 6.	Support of Poor	1,500.00
Art. 7.	Health Nurse	50.00
Art. 8.	Memorial Day	25.00
Art. 9.	No appropriation	
Art. 16.	Blister Rust Control	150.00
Art. 17.	State Aid Highway	799.50
Art. 18.	Patrol Maintenance	1,160.00
Art. 19.	School Fund	12,725.00
Art. 20.	Special School Account	575.00
Art. 21.	School Building Fund	1,000.00
Art. 22.	Snow Removal	6,000.00
Art. 24.	No appropriation	
Art. 28.	Highways and Bridges	2,000.00
Art. 29.		Yes
Art. 30.	Road Planning Comm.	2,000.00

Respectfully submitted,

ELDON DYER,
Secretary

Dyer 1
Atis Bacon 2
J. Brackett 3

WARRANT FOR TOWN MEETING 1948

To W. W. Cowan, Constable of the Town of Sidney, County
of Kennebec, GREETING:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Sidney qualified by law to vote in Town affairs to assemble at the Town Hall in said Town on Monday, the first day of March, A. D. 1948 at nine o'clock in the forenoon to act on the following articles, to wit:

Art. 1. To choose a Moderator to preside at said Town Meeting.

Art. 2. To choose by ballot the following Town Officers for the ensuing year in accordance with Sections 38 to 52 of Chapter 5 of the Revised Statutes of Maine, 1930, and all acts amendatory thereof and additional thereto, to wit: Town Clerk, three Selectmen, who shall serve as Assessors and Overseers of the Poor, Treasurer, Road Commissioner, one member of the School Committee to serve for one year, and one member of the School Committee to serve for three years. The Polls or Ballot Box for receiving ballots for the above mentioned officers shall be opened at 9:30 A. M. and shall be closed at 2:30 P. M.

Art. 3. To choose a Collector of Taxes.

Art. 4. To see how much money the Town will vote to raise and appropriate to defray Town Charges.

Art. 5. To see how much money the Town will vote to raise and appropriate for Aid to Dependent Children.

Art. 6. To see how much money the Town will vote to raise and appropriate for Support of Poor.

Art. 7. To see if the Town will vote to raise and appropriate \$50.00 for Public Health Nursing in Sidney. Said

sum to be expended by the State Bureau of Health, for local service.

Art. 8. To see if the Town will vote to raise a sum of money for Memorial Day.

Art. 9. To see if the Town will vote to raise and appropriate the sum of \$50.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95 of the Revised Statutes of Maine.

Art. 10. To see if the Town will authorize the Treasurer to assign tax lien mortgages for the amounts of the tax, interest and costs due.

YES Art. 11. To see if the Town will vote to hold a Town Fair in 1948 and if so to choose officers and raise money for the same.

Art. 12. To see if the Town will authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable and to execute quit-claim deeds for such property.

Art. 13. To see if the Town will authorize the Selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying indebtedness of the Town, such loans to be paid during the current municipal year by taxes.

Art. 14. To see if the Town will vote to set dates when taxes for 1948 shall be due and payable.

Art. 15. To see if the Town will vote to allow a discount on taxes for 1948, fix the dates and amount of discount.

Art. 16. To see if the Town will vote to appropriate a sum of money to co-operate with the Maine Forest Service

and the Federal Government in the control of White Pine Blister Rust in accordance with the Revised Statutes, Chapter 32, Section 54.

Art. 17. To see what sum the Town will vote to raise and appropriate for State Aid Road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chapter 20, R. S. 1944 as amended.

Art. 18. To see if the Town will raise the sum of \$1,160.00 for Patrol Maintenance of State and State Aid Highways under the provisions of Sections 9 and 18 of Chapter 28 of Revised Statutes of 1930.

Art. 19. To see how much money the Town will vote to raise and appropriate for the Common School Fund.

Art. 20. To see how much money the Town will vote to raise and appropriate for the Special School account.

Art. 21. To see if the Town will vote to raise and appropriate a sum of money, and how much, to be used to increase the School Building Fund now held in trust.

Art. 22. To see how much money the Town will vote to raise and appropriate for Snow Removal.

Art. 23. To see what action the Town will take in regard to the salaries of Town Officials.

Art. 24. To see if the Town will raise and appropriate a sum of money to be spent on the repair of the Quaker Road from the Shepard Road north.

Art. 25. To see what action the Town will take in regard to insurance on the Town Hall.

Art. 26. To see what action the Town will take in regard to discontinuing the following Town Roads:

Peavey Road

Lewis Road, from Peterson residence to Goodhue Road, so called.

Art. 27. To see if the Town will vote to authorize the Selectmen to petition the County Commissioners to close the Eight Rod Road from Clifton Tilton's residence to the Dinsmore Road.

Art. 28. To see how much money the Town will vote to raise and appropriate for Summer Highways and Bridges.

Art. 29. To see what action the Town will take in regard to the Recommendations contained in the report of the Road Planning Committee.

Art. 30. To see if the Town will vote to raise and appropriate the sum of \$2,000 to be spent under the direction of the Road Planning Committee.

Art. 31. To choose one or more members of the Road Planning Committee for 1948.

Art. 32. To choose a Budget Committee for 1948.

The Selectmen hereby give notice that they will be in session at their office for the purpose of correcting the list of voters at 8:30 o'clock in the forenoon of the day of said meeting. Hereof fail not to make due return of this warrant with your doings thereon with the Clerk of said Town on or before the time of said meeting.

Given under our hands this 15th day of February, 1948.

ELDON J. DYER

OTIS Z. BACON

LESLIE R. LATHE

Selectmen of Sidney

SELECTMEN'S REPORT

To the Citizens of the Town of Sidney:

We hereby submit our annual report for the year ending
Feb. 10, 1948.

VALUATION AND TAX

Resident real estate	\$243,858.00	
Non-resident real estate	124,505.00	
Total real estate		\$368,363.00
Resident personal estate	\$ 81,913.00	
Non-resident personal estate	1,573.00	
Total personal estate		\$ 83,486.00
Grand total valuation		\$451,849.00
Tax on above at 73 mills	\$ 32,984.97	
245 polls at \$3.00	735.00	
Total commitment		\$ 33,719.97

APPROPRIATIONS

Highways and bridges	\$ 2,000.00
Snow removal	6,000.00
Patrol maintenance	1,160.00
State Aid construction	799.50
Maintenance Third Class roads	352.00
Road Planning Committee	2,000.00
Common schools	11,950.00
Schools, special accounts	550.00
School building fund	1,000.00
Town charges	2,000.00
Support of poor	500.00
Aid to dependent children	500.00
Town fair	100.00

Health nurse	50.00	
Memorial Day	25.00	
Total appropriations		\$28,986.50
State tax		3,460.43
County tax		596.25
Overlay		676.79
Total		\$33,719.97

PERSONAL PROPERTY ASSESSED IN 1947

	No.	Average Value	
Horses	109	\$ 72.00	\$ 7,900.00
Colts (not draft type)	2	25.00	50.00
Beef cattle	36	35.00	1,285.00
Milk cows	935	48.00	44,885.00
2 yr. olds	74	31.00	2,295.00
18 mos.	97	22.00	2,090.00
Goats	19	5.00	95.00
Swine (over 10 in No.)	2	10.00	20.00
Domestic fowl (over 50 in No.)	12,416	.65	8,013.00
Stock in trade			520.00
Portable mills	2	150.00	300.00
Gasoline pumps	5		325.00
Radios	209		2,395.00
Electrical appliances			4,810.00
Tractors (not excised)	85		3,473.00
Machinery and equipment			3,880.00
Other property			1,150.00
Total personal property			\$83,486.00

EXEMPT LIVESTOCK AND POULTRY

	No.	
Cattle 18 mos. and under	493	\$ 4,930.00
Sheep (to 35 in No.)	35	175.00
Swine (to 10 in No.)	59	1,070.00
Domestic fowl (to 50 in No.)	1,854	1,576.00
Total		\$ 7,751.00

TOWN POOR

Percy Reicker:

Hattie Beauchesne, rent	\$ 131.00	
Alphi Bard, rent	54.00	
Maheu's Market, supplies	220.00	
		\$ 405.00

Fred Blaisdell:

Mrs. Carroll Hapworth, board	15.00	
		15.00

Harold Lunt:

Augusta General Hospital	55.98	
Maine Children's Home Society	5.76	
Town of Hancock, supplies	353.42	
		415.16
Appropriation	500.00	
Overdrawn	340.16	
	\$ 835.16	\$ 835.16

STATE POOR

Eldridge children:		
Goldie McKinnon, board and care	\$	171.00
	\$	171.00
Received from State for 1947		171.00
Received from State for 1946		93.00
Jessie Miller:		
E. P. Williams, M.D.		10.00
Eva Cowan, board		20.00
		30.00
Received from State		30.00
Manuel Rocque:		
L. H. Dutil, supplies		60.00
		60.00
Due from State		60.00

AID TO DEPENDENT CHILDREN

Appropriation	\$	500.00
Paid State Treasurer		262.65
Unexpended	\$	237.35

TOWN CHARGES

Salaries

Eldon Dyer, 1st Selectman	\$	385.00
Otis Bacon, 2nd Selectman		245.00
Leslie Lathe, 3rd Selectman		150.00
Alice Hammond, Treas. and Coll.		500.00
John H. Field, Town Clerk		100.00
W. W. Cowan, Constable		23.00
Wm. B. Haskell, Fire Ward		19.30
W. P. Berryman, salary Feb. 10-		
Mar. 3, 1947		12.00

Eldon Dyer, salary Feb. 10-Mar. 3, 1947	36.00
Dean Bailey, School Comm.	15.00
Rachel Drummond, School Comm.	12.00
Virginia Peterson, School Comm.	12.00
Horace Drummond, Moderator	6.00
E. C. Wyman, Ballot Clerk	4.00
R. E. Philbrick, Ballot Clerk	4.00
M. I. Knight, Ballot Clerk	4.00
Bigelow Barnard, Ballot Clerk	4.00
Grace Tanner, Health Officer	15.00
Ardis Whynot, Health Officer	2.00

\$ 1,548.30

OFFICE SUPPLIES

Eldon Dyer, postage and envelopes	\$ 4.37
Mark's Printing House	52.00
Sidney Telephone Co.	33.45
Alice Hammond, Coll., supplies	26.11
Depositor's Trust Co., check books	5.00
Fisher Printing Service, letterheads	2.50
Branham Printing Co., excise tax book	2.00
Wendell Bragg, wood	14.25

\$ 139.68

INTEREST

Federal Trust Co., bond issue	\$ 122.50
Depositor's Trust Co., temp. loan	70.17

\$ 192.67

FIRE FIGHTING

Town of Oakland, Fassett fire	\$ 19.00
Town of Oakland, Daggett fire	36.20
Town of Oakland, Swift fire	13.60
Forest fire payrolls, Eight Rod Road	948.43

Harry Haskell	16.00
Russell Cummings	6.00
Gerald Young	2.25
Ray Philbrick, Jr.	5.25

\$ 1,046.73

MISCELLANEOUS

Registry of Deeds	\$ 6.00
Depositor's Trust Co., service charges	1.08
Earl Bacon, poll tax refund	3.00
Macomber, Farr & Whitten, Treas. bond	25.00
Kennebec Journal, ballots	12.00
Kennebec Journal, Town reports	132.00
E. Dyer, dehumidifier for vault	3.24
Hammond's Store, grease and oil	1.70
Murray Mach. Co., grader blade	12.45
Margaret Smith, transfer copies	20.00
Aaron Marden, repairs Town Hall	2.50
J. B. Friel Co., insurance	10.60
Treas. of State, audit	67.40
R. Pomerleau, M.D., diphtheria culture test	10.00
Fred Gilmore, poll tax refund	3.00
Alice Hammond, discount on taxes	158.38
Maine Municipal Ass'n., dues	30.00
Geo. M. Ellis, painting hall	28.50
Aaron Marden, painting hall	28.50
Har-Co Wallpaper Stores, paint, etc.	32.40
Charles Robinson, tractor tax refund	1.97
Donald Urbanovich, damage from blasting in 1945	6.00
Paul Fullam, 1/2 cost of materials for posts at Town pit	4.45
James Williams, 1/2 cost labor at pit	20.00
Federal Trust Co., bond service charge	10.00

Sidney Grange, 1/2 insurance on hall	25.00	
Howard Benson, poll tax refund	3.00	
Clair Cotta, tax refund	2.19	
Jos. Siciliano, tax refund	3.00	
Dexter's Drug Store, antitoxin	26.91	
Florence Houghton, janitor	7.00	
Treas. of State, account Mary Moore	94.57	
Total miscellaneous		\$ 899.33
Total Town charges		\$ 3,726.71

Receipts

Appropriation	\$ 2,000.00	
Treas. of State, forest fire reimbursement	474.22	
Interest and costs	163.46	
Bank stock tax	72.45	
Licenses	3.00	
Hall rental	10.00	
R. R. and telephone tax	38.39	
M. C. Philbrick, snow plow	15.00	
Estelle Mitchell, payment 1942 tax	1.67	
Sidney Grange, 1/2 cost hall repairs	42.48	
Aaron Marden, paint	5.93	
Sidney Health Council, tetanus antitoxin	4.00	
Total receipts		\$ 2,830.60
Overdrawn		\$ 896.11

WINTER HIGHWAYS

Appropriation	\$ 6,000.00	
Received from State	2,132.50	
Total receipts		\$ 8,132.50

Payments on winter contract:
Contract price \$8,064.00
Less plow rental and blades 131.86

Net payments	\$ 7,932.14
State Treas. for State highway	83.20
State Treas. for plow blades	11.86

Total expenditures	\$ 8,027.20
--------------------	-------------

Unexpended	\$ 105.30
------------	-----------

SUMMER HIGHWAYS

Appropriation	\$ 2,000.00
Expended for labor	\$ 1,560.65
State shovel	48.80
Proctor and Bowie, culverts	213.11
Lewis Wolman, culvert	22.50
Chas. Whynot, bridge plank	91.52
Hussey Hardware	4.30

Total expenditures	\$ 1,940.88
--------------------	-------------

Unexpended	\$ 59.12
------------	----------

ROAD PLANNING SPECIAL

Appropriation	\$ 2,000.00
Expended for labor	\$ 1,582.86
State shovel	394.05

Total expenditures	\$ 1,976.91
--------------------	-------------

Unexpended	\$ 23.09
------------	----------

STATE AID NO. 1

Appropriation 1947	\$ 799.50
Appropriation 1946	799.50

Received from State	2,940.55	
Total		\$ 4,539.55
Expended for labor	\$ 2,821.61	
State shovel	1,113.25	
Materials and supplies	604.69	
		\$ 4,539.55

TOWN ROAD IMPROVEMENT FUND

Received from State		\$ 1,144.10
Expended for labor	\$ 966.60	
State shovel	177.50	
		\$ 1,144.10

THIRD CLASS MAINTENANCE

Appropriation for 1947	\$ 352.00	
Appropriation 1946	352.00	
		\$ 704.00
Expended for labor	\$ 592.66	
State shovel	181.05	
		\$ 773.71
Overdrawn		\$ 69.71

STATE AID MAINTENANCE

Appropriation 1947	\$ 1,160.00	
Appropriation 1946	1,160.00	
		\$ 2,320.00
Paid Treasurer of State		2,320.80
Overdrawn		\$.80

STATE HEALTH NURSE

Appropriation		\$	50.00
Paid Treasurer of State	\$	50.00	

TRUST FUNDS

	Expended	Received from Fund
Bacon's Corner school	\$ 14.70	\$ 14.70
Reynold's Hill Cemetery	8.00	8.00
Tolman trust fund	4.00	4.00
Sibley trust fund	12.25	12.25
Mary Shaw trust fund	2.00	2.00
	\$ 40.95	\$ 40.95

MEMORIAL DAY

Appropriation		\$	25.00
Paid Velina Ellis, secretary	\$	25.00	

TOWN FAIR

Appropriation		\$	100.00
Paid Margaret Bragg, secretary	\$	100.00	

WITHHOLDING TAX

Balance from 1946-47	\$	54.30
Withheld from school payrolls		584.90
Withheld from highway payrolls		176.40

Total		\$	815.60
Paid Collector Internal Revenue		\$	658.30

Balance carried forward		\$	157.30
-------------------------	--	----	--------

SPECIAL ASSESSMENTS

State tax	\$ 3,460.43
County tax	596.25
Total	\$ 4,056.68

ABATEMENTS 1947

Margaret Drummond, overvaluation	\$ 36.50
Alfred Farrell, veteran	3.00
Edward Koslosky, uncollectible	7.02
Albanie Pelletier, duplication	36.58
Lewis Ellis, paid in Augusta	3.00
Albert Pooler, paid elsewhere	3.00
Roland Parks, error	1.82
E. E. Robbins, over age	3.00
Perley Langley, error in valuation	16.43
Owen Mitchell, left town	3.73
Emily Davis, error in valuation	36.50
Donald Metcalf, total disability	21.90
John Roy, error	3.65
Jessamine Benson, veteran's widow	45.26
Joseph Vielleux, error	14.60
Julian Israelson, paid in Oakland	3.00
Joseph Plisga, paid in Waterville	3.00
Stanley Plisga, paid in Waterville	3.00
Joseph Adams, left town	3.00
Peter Pelotte, paid in Waterville	3.00
Albanie Pelletier, uncollectible	11.68
Harriet Mills, property of town	7.30
Elmo Piper, overvaluation	3.65
Victor Sawlivich, paid out of town	3.00
Peter Sawlivich, paid out of town	3.00

Total abatements	\$ 279.62
------------------	-----------

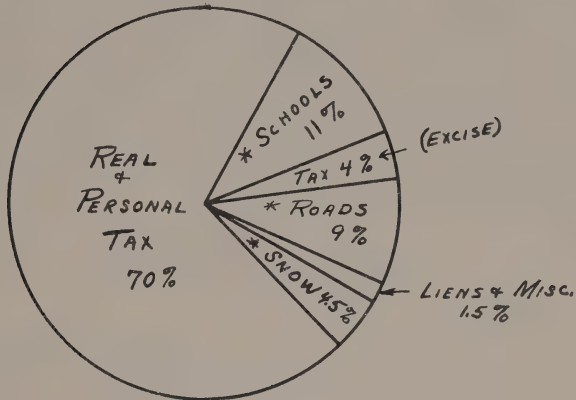
SUMMARY OF DEPARTMENTAL CASH

Receipts and Expenditures 1947-48

	Receipts	Expenditures
Town charges	\$ 2,830.60	\$ 3,726.71
Highways and bridges	2,000.00	1,940.88
Road Planning Comm.	2,000.00	1,976.91
S. A. construction	3,740.05	4,539.55
Town road improvement	1,144.10	1,144.10
Third Class maintenance	352.00	773.71
S. A. patrol maintenance	1,160.00	2,320.80
School fund	17,104.51	17,524.43
Special school account	550.00	525.25
School building fund	1,000.00	1,000.00
Town poor	500.00	835.16
Aid to dependent children	500.00	262.65
Health nurse	50.00	50.00
Memorial Day	25.00	25.00
Town fair	100.00	100.00
State poor	294.00	261.00
Trust funds	40.95	40.95
Snow removal	8,132.50	8,027.20
Withholding taxes	707.00	658.30
Temporary loans	7,000.00	7,000.00
State tax	3,460.43	3,460.43
County tax	596.25	596.25
	\$53,287.39	\$56,789.28
Bond No. 9, Town debt		1,000.00
Total expenditures		\$57,789.28
Other receipts:		
Excise taxes	\$ 2,009.44	
Tax liens	253.65	

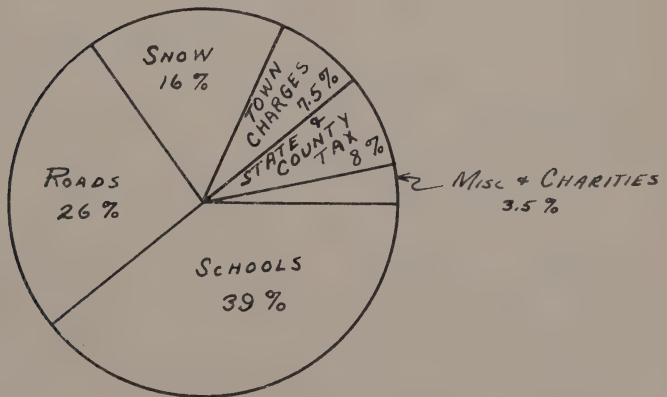
Mortgage payment	102.14	
Overlay	676.79	
Supplemental taxes	188.71	
		\$56,518.12
Less: Abatements		279.62
Outstanding taxes		510.12
Total Treasurer's receipts		\$55,728.38
Other credits:		
S. A. highway appropriation 1946	\$ 799.50	
Patrol maintenance appropriation 1946	1,160.00	
3rd Class appropriation 1946	352.00	
Total credits for 1947		\$58,039.88
Total expenditures 1947		57,789.28
Operating balance		\$ 250.60

INCOME



* MONEY RECEIVED FROM STATE

EXPENSES



MISCELLANEOUS = TOWN FAIR, HEALTH NURSE, MEMORIAL DAY

NOTICE: The time schedule for the annual Town Meeting is as follows: The meeting will be called at 9:00 A. M. and a Moderator chosen. The ballot box for receiving ballots for the election of Town Officers shall be opened at 9:30 A. M. and shall be closed at 2:30 P. M. The meeting will be called to order by the Moderator at 10:30 A. M. for the purpose of acting on other articles in the Warrant. Counting the ballots and announcing the names of those elected will be the last order of the meeting.

Respectfully submitted,

ELDON J. DYER

OTIS Z. BACON

LESLIE R. LATHE

Selectmen

TAX COLLECTOR'S REPORT

February 10, 1948

1947 TAXES

Commitment	\$33,719.97	
Supplement	188.71	
Paid Treasurer		\$33,118.94
Abatements		279.62
Outstanding taxes (itemized below)		510.12
	<u>\$33,908.68</u>	<u>\$33,908.68</u>

EXCISE TAXES

1947

Amount collected Feb. 10, 1947 to Dec. 1948	\$ 973.67
--	-----------

1948

Amount collected Oct. 1947 to Feb. 10, 1948	1,035.77	
Paid Treasurer		\$ 2,009.44
	<u>\$ 2,009.44</u>	<u>\$ 2,009.44</u>

	Personal	Real Estate
Outstanding Taxes		
Dhanis Burgess		\$ 9.49
Theodore Brown		21.90
Gertrude Crockett		10.00
Harold Keene		10.95
Roscoe Lafland		43.80
John and Caroline Michaud	\$62.34	69.35
Albenie Pelletier		21.90

Bernard Painter	49.24
Albert Tardiff	58.40
Mary Conlon	31.02
Luther Ellis	25.55
Donat Lefebvre	7.30
E. S. Lunn, executor	46.00
Margaret Pelotte	10.95
Alphonse Poulin	4.01
W. Rockwood Heirs	4.20
Marguerite Wright	23.72
	\$62.34 \$447.76

Poll taxes collected 100%.

All taxes settled 98.5% in cash. Lien process will be started the last of February against all real estate taxes unpaid at that time.

Respectfully submitted,

ALICE L. HAMMOND,

Tax Collector

TREASURER'S REPORT

February 10, 1948

Balance on hand, February 10, 1947	\$ 7,195.65
Held in reserve for bond issue	4,000.00

Received from Tax Collector:

1947 commitment	\$33,118.94	
1947 excise	973.67	
1948 excise	1,035.77	
		\$35,128.38

Received from liens:

1946	\$ 216.15	
1945	37.50	
		\$ 253.65

Received from trust funds:

Bacon's Corner school	\$ 14.70	
Reynold's Hill	8.00	
Sibley	12.25	
Tolman	4.00	
Shaw	2.00	
		\$ 40.95

Received from State Treasurer:

Poor	\$ 294.00	
Winter highways	2,132.50	
State Aid construction	2,940.55	
Town road improvement fund	1,144.10	
School fund	5,032.01	
R. R. and tel. tax	38.39	
Bank stock tax	72.45	
Forest fire	474.22	
		\$12,128.22

Received from temporary loans:

Depositor's Trust Co.	\$ 7,000.00
-----------------------	-------------

Received from licenses and permits:

William Haskell	\$ 2.00
R. E. Fowle	.50
G. B. Standbridge	.50

\$ 3.00

Withholding taxes	707.00
-------------------	--------

Interest and costs	73.12
--------------------	-------

Miscellaneous receipts:

Esther Perkins, mortgage and interest	\$ 125.00
Rent of hall	10.00
Sale of snow plow	15.00
Sale of paint, etc.	5.93
Sidney Grange, 1/2 repair bill	42.48
Interest on sinking fund	69.15
Health Council	4.00
Edward Evans, rent	40.00
Lillian Reynolds, tuition	60.00
Mrs. Geo. Avery, tuition	22.50

\$ 394.06

Total available	\$66,924.03
-----------------	-------------

Warrants issued by Selectmen	\$57,789.28
------------------------------	-------------

Transferred to sinking fund	3,000.00
-----------------------------	----------

Balance on hand	6,134.75
-----------------	----------

\$66,924.03	\$66,924.03
-------------	-------------

Respectfully submitted,

ALICE L. HAMMOND,

Treasurer

TRUST FUNDS

Name	Balance Feb. 10, 1947	Interest Earned	With- drawn	Balance Feb. 10, 1948
Cemetery				
Barton	\$ 212.00	\$ 3.20		\$ 215.30
Sibley	300.32	4.52	\$12.25	292.59
Drummond	302.54	4.55		307.09
Mary Shaw	156.04	2.35	2.00	156.39
Woodward	211.35	3.18		214.53
Tolman	107.63	1.61	4.00	105.24
Reynold's Hill	465.11	7.00	8.00	464.11
Taylor	301.50	4.53		306.03
A. M. Drummond	336.69	6.76		343.45
School				
Bacon's Corner	1,200.05	18.07	14.70	1,203.42

SCHOOL BUILDING FUND

Balance Feb. 10, 1947	Interest	Deposit	Balance Feb. 10, 1948
\$2,013.36	\$33.72	\$1,000.00	\$3,047.08

SINKING FUND

Balance Feb. 10, 1947	Interest	Withdrawal	Balance Feb. 10, 1948
\$4,000.00	\$69.15	\$1,069.15*	\$3,000.00

* \$1,000 was used to retire Bond No. 9. The interest, \$69.15, was credited to General Cash.

Respectfully submitted,

ALICE L. HAMMOND,

Treasurer

SUPERINTENDENT OF SCHOOLS REPORT

To the Superintending School Committee and Citizens of Sidney:

The annual report of the Public Schools of Sidney for the fiscal year ending February 9, 1948 deals briefly with general education problems, outlines local progress and plans and concludes with a financial summary.

EDUCATION TODAY—American people long have believed that through education they invest in America's future. By advancing the schools, they have enriched home and community life, reduced the drag of illiterary, and improved individual resources.

American children today are introduced to an incredibly complex world of rapidly achieved knowledge and skills, of racial and class as well as international frictions. They must have an education which will help them to find their way in a constantly confused world. Our provisions for such an education have never been adequate and now we have rising costs, teacher shortages, and overcrowded schools to contend with while attempting to satisfy present day needs.

Someone has said, "A people who can pay for a war can pay for that for which they fought." If this is true, costs will be met.

The situation of teacher personnel will brighten only as standards and the status of teaching are improved. When the teaching profession is recognized with equal economic and social prestige of other professions, there will be no problem.

A nation wide school building program is inevitable despite the era of high costs. There is no evidence of lower building costs in the immediate future. The need of housing increased school populations must be met first at the elementary level followed by the secondary. Peak enroll-

ments of entering classes in the elementary school should be reached in the 1952-53 school year according to average birth rates.

LOCAL ADMINISTRATION—Six schools were again maintained as of the past three years. The only teaching change at the start of the new school year was the election of Mrs. Inez Torrey of Deblois, an experienced teacher, replacing Mrs. Amy Evans at the Lincoln School. Sidney was fortunate in having the remaining corps of veteran teachers return for another year of service.

All schools received minor repairs, cleaning and painting. Much of the labor cost was reduced by the Parent Teachers' Club on the River Road. This group produced one of the finest cooperative work projects that has been experienced in the Union. A party of between twenty and thirty men and women gave the equivalent of three days work cleaning, sanding, painting, and varnishing school desks, walls and ceilings of the two schools on the River Road. If funds are not provided for this service, the right spirit such as this will produce results. This club is to be congratulated. A similar club has been organized on the Middle Road and several successful meetings have resulted.

REGISTRATION—Enrollment for the fall term shows a slight increase in both elementary and secondary school attendance. The schools will soon be filled to maximum capacity due to the increased birth rate of 1946 and 1947. It is quite possible that there will be some difficulty in school housing during the 1951 and 1952 school years.

Table I—ELEMENTARY SCHOOLS

School	J.P.	1	2	3	4	5	6	7	8	Total
Lincoln.....	4	4	10	9	4					31
Bacon's Corner....						2	9	8	3	22
Cowan.....	6	8	5	5	2					26
West Sidney.....						5	8	6	5	24
Longfellow.....	7	5	3	6						21
Thayer's Corner...					6	8	8	9	3	34
	17	17	18	20	12	15	25	23	11	158

Table II—SECONDARY SCHOOL TUITION PUPILS

School	Class 1948	Class 1949	Class 1950	Class 1951	
Williams H. S., Oakland.	3	1	3	6	13
Cony H. S., Augusta....	5	5	4	2	16
Waterville H. S.....			2	2	4
Higgins Classical Institute				1	1
	8	6	9	11	34

SALARIES—Teachers' salaries, the major item in any school budget, have moved by state law from a minimum of \$1,000 to a scaled minima from \$1,500 to \$1,800 on a basis of professional preparation.

Salary increases, however, have not kept pace with the cost of living when the actual purchasing power of the dollar is considered. According to a recent N. E. A. study, "Today's typical teacher (a single person with one dependent and a gross income of \$2,550) pays an income tax of \$248 leaving him finally, salary worth only \$1,438 in 1935-39 dollars." The report continues to show the relationship of salaries in terms of the purchasing power of the 1939 dollar as illustrated in the following chart:

Salary vs Purchasing Power

Salary 1947	1939 Dollar	Salary 1947	1939 Dollar
\$1,500	= \$ 915.75	\$3,000	= \$1,831.50
1,600	= 976.80	3,500	= 2,136.75
1,700	= 1,037.85	4,000	= 2,442.00
1,800	= 1,098.90	4,500	= 2,747.25
2,000	= 1,221.00	5,000	= 3,052.50
2,400	= 1,465.20	6,000	= 3,357.75

It is significant to report that Sidney's typical teacher is being paid \$1,094 less than national averages. As reported in a January issue of the New York Times, the present average salary of all teachers in the U. S. is \$47.00 a week on a fifty-two week basis. The average salary of Sidney teachers on the same basis is \$25.96.

The Bureau of Labor revealed in August of 1949 that the average wage in all manufacturing industries in America was approximately \$60.00 a week. It is evident that sufficient increases have not, as yet, been made if we are to hold our good teachers in Maine.

FINANCE—Expenditures for textbooks, supplies, and conveyance exceeded budget estimations during the past year. Despite unexpected increases a small balance was maintained in each of the school accounts. It may be interesting to note that a study of conveyance cost for the ten year period prior to 1949 shows an increase of 162 per cent.

The budget for next year has the recommendation of the town budget committee and calls for a modest increase of 6 per cent over that of last year.

In conclusion, I wish to express my appreciation to town officials, teachers and interested citizens for their cooperation.

Respectfully submitted,

C. J. CUTTS,

Superintendent of Schools

BUDGET

	Raised 1947-48	Recommended 1948-49
School fund	\$11,950.00	\$12,725.00
Special account	550.00	575.00
	\$12,500.00	\$13,300.00

SCHOOL FUND ACCOUNT

Receipts

Balance 1946-47	\$ 657.97
Appropriation	11,950.00
State funds	5,032.01

Edward Evans, rent	40.00
Mrs. Lillian Reynolds, tuition	60.00
Mrs. Geo. Avery, tuition	22.50

Total receipts	\$17,762.48
----------------	-------------

Expenditures

Instruction	\$ 7,695.49
Fuel	494.00
Janitor	553.30
Conveyance	4,295.97
Tuition	3,455.19
Textbooks	367.75
Supplies	455.73
Contingent fund	207.00

Total expenditures	\$17,524.43
--------------------	-------------

Balance	\$ 238.05
---------	-----------

\$17,762.48

ACCOUNTS FOR SPECIAL PURPOSES

Receipts

Balance 1946-47	\$ 11.96
Appropriation	550.00

Total receipts	\$ 561.96
----------------	-----------

Expenditures

Repairs	\$ 81.25
Insurance	83.50

Superintendence	360.50	
Total expenditures		\$ 525.25
Balance		\$ 36.71
		\$ 561.96

REPORT OF ROAD PLANNING COMMITTEE 1947

The long range Road Planning Committee met and reports as follows:

The Road Commissioner spent the following sums:

Knight Road	676 yds. gravel	\$ 311.35
Lyon Road	549	371.75
Elliot Road	60	96.72
Drummond Road	75	100.73
Church Road	112	70.70
Lewis Road	140	130.00
Goodhue Road	90	114.00
Quaker Road	356	332.00
Shepard Road	340	285.06
		\$1,976.91

We recommend that the Town raise \$2,000.00 to carry on our present program and also to authorize the expenditure of an additional \$1,000.00 to be taken from excise tax receipts, \$500 for cutting bushes and \$500 to be expended on roads that have never been improved. This sum to be spent under our supervision.

Respectfully submitted,

W. P. BERRYMAN,

Chairman

REPORT OF SIDNEY FAIR 1947

Received from Town	\$100.00
Received from Virginia Peterson	52.16
Received from ground rent	44.00
Received from dance	113.45
Received from horse pulling fees	18.00
Received from parking	4.35
Received from horse show	32.85
	\$364.81

Expenses

Paid Fisher for posters	\$ 12.50
Miscellaneous	15.30
Louis Bernier for field	15.00
Will Cowan, afternoon and evening	8.00
Prizes	45.24
Paid Ken Chase orchestra	35.00
Judge for horse show	5.00
Paid horse pulling premiums	45.00
Tax on dance to internal revenue	18.90
Cleaning grounds and janitor fees	6.00
Sidney Grange for electricity	6.00
	\$211.94
Balance on hand	\$152.87

MARGARET BRAGG,

Secretary

REPORT OF MEMORIAL DAY FUND

Balance on hand Feb. 10, 1947	\$16.90	
Received from Town Treasurer	25.00	
		\$41.90
Paid children for picking greens	\$.50	
Paid for opening hall "Memorial Day"	1.00	
Paid for care of lot	3.00	
Paid for flags	21.40	
Paid for speaker	10.00	
		\$35.90
Balance on hand Feb. 10, 1948	\$ 6.00	

Respectfully submitted,

VELINA D. ELLIS,
Secretary

TOWN OF SIDNEY FOR 1947

GREETINGS:

Another year, and many of the problems which we had hoped to have solved are still prevalent. High cost of living, housing shortages, scarcity of medical services for the rural areas, crowded hospitals, and limited nursing service cause concern. These make us more conscious of the need for ever-increasing close cooperation between the Public Health Nursing Service and the community it serves.

The State Bureau of Health, through its Public Health Nursing Service offers to the community the following: Home visits to expectant mothers, infants, and preschool children to teach the basic principles of good health; Child Health Conferences for examination and immunization of children under school age; clinic services, such as Crippled

Children, Pediatric, Hard-of-Hearing, Heart and Cancer; Tuberculosis and Venereal Disease Control, health supervision in school problems; assistance in the control of communicable disease through immunization clinics.

Our major accomplishment for 1947 has been the formation of the Sidney Local Health Council. As a result of this, the Child Health Conference Service has been established, a service available to all parents with infants and preschool children. We urge all parents to use this service.

The following is a report of the Public Health Nursing Service for 1947:

15 days of nursing service was extended to your town. Some of this time was spent with members of the community to establish the above mentioned council. Home visits to expectant mothers, infants, and preschool children were made.

4 Child Health Conferences were held, with 50 conference visits to date. All infants and preschools were given physical examinations; 19 were vaccinated against smallpox; 10 immunized against whooping cough and 13 for diphtheria. Tetanus immunization is also being offered with the parent paying for the vaccine.

The following program for 1948 is offered for your approval:

1. Child Health Conference Service.
2. Town-wide immunization for smallpox, diphtheria, and whooping cough.
3. School work, to include tuberculin testing and audiometer tests for hearing loss.
4. Continuation of planning for health activities through the Local Health Council.

Respectfully submitted,

EUNICE S. NOLLET,

Public Health Nurse

State of Maine
STATE DEPARTMENT OF AUDIT

Augusta

June 16, 1947

Board of Selectmen
Sidney,
Maine

Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Sidney have been audited by Auditor R. M. Parsons for the period February 11, 1946 to February 10, 1947.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled.

Exhibits and schedules incorporated in this report impartially present the financial position of the Town and the result of its operations for the period designated. A recommendation has been made which, we believe, is worthy of your consideration.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,

FMB/kr

State Auditor

COMMENTS

Re: Audit of Accounts—Town of Sidney

February 11, 1946 to February 10, 1947

Cash

The cash receipts were checked in detail and found to be correctly recorded.

The cash balance of \$7,195.65 was reconciled with the depository.

The cash on hand February 10, 1947, in the amount of \$1,438.95, was deposited February 15, 1947.

All expenditures were made by check from properly authorized warrants.

Accounts Receivable

Accounts receivable totaling \$95.01 represent old items which are offset by a reserve. Items totaling \$179.27 represent current accounts which appear to be collectible.

Taxes Receivable

The 1946 tax commitment book was checked and found to be in agreement with the valuation book of the Assessors. The Tax Collector settled this commitment in full.

All unpaid prior years' taxes were collected during the current year.

Tax Liens

All transactions in this account were checked and found to be correctly recorded. The liens remaining unpaid were listed and requests for verification were mailed on these items.

Mortgage Note Receivable

This note was due in May 1937.

Capital Reserve Fund

This Fund was established for the purpose of building a new school, and is on deposit at the Kennebec Savings Bank. All interest earned on this investment has been added to the Fund.

Sinking Fund

By vote of the inhabitants of the Town at the 1945 annual meeting, the use of General Fund cash was authorized for the creation of this Fund for the purpose of retiring the bonded debt.

Accounts Payable

The only item in this account at the close of the municipal year totals \$1,160.40 and is due the State of Maine for Highway Patrol for 1946.

Bonds Payable

The bonded debt is being retired at the rate of \$1,000 annually, the final maturity date being 1950.

Deferred Revenue

This account is made up of 1947 Excise Tax collections to February 10, 1947 which total \$471.23.

Surplus

The Unappropriated Surplus of \$4,276.38 at the beginning of the municipal year was reduced \$1,012.25 during the year as a result of current operations. The major factor contributing to this decrease was the overdraft balances lapsed to Surplus.

A complete analysis of the change in this account is shown on Exhibit E of this report.

Trust Funds

All trust fund investments were checked and are listed on Schedule A-9. So far as could be determined, all current

income expended was in accordance with the terms of the trusts.

General

A corporate surety bond was furnished by the Treasurer-Tax Collector.

Vouchers and payrolls were test checked to the extent deemed necessary and so far as could be determined, all charges appeared to be proper and correctly recorded.

The excise tax receipts were checked and all collections had been promptly deposited with the Treasurer.

During the course of the examination of the trust funds, it was noted that any new funds received are deposited without being recorded on the books of the Town.

Recommendation

It is recommended that any new trust funds received be receipted for by the Treasurer and entered on a warrant, after which the town check drawn in payment of the warrant should be deposited.

EXHIBIT A

TOWN OF SIDNEY
COMPARATIVE BALANCE SHEET

	February 10, 1947	February 10, 1946
GENERAL FUND		
ASSETS		
Cash:		
Demand Deposits	\$7,195.65	\$5,890.09
Time Deposits		5,000.00
		\$10,890.09
Accounts Receivable (Schedule A-1)	\$274.28	95.01
Less—Reserve for Losses	95.01	95.01
	179.27	0.00
Taxes Receivable:		
Current Year		162.00
Prior Years		31.20
		193.20
Tax Liens (Schedule A-2)	705.41	956.05
Less—Reserve for Losses	239.00	239.00
	466.41	717.05
Mortgage Note Receivable (Sched. A-3)	108.80	208.80
Capital Reserve Fund:		
Cash (Schedule A-4)	2,013.36	1,000.00
Sinking Fund:		
Cash (Schedule A-5)	4,000.00	
Total Assets—General Fund	\$13,963.49	\$13,009.14
TRUST FUNDS		
Time Deposits (Schedule A-8)	\$3,593.23	\$3,167.15
Due from General Fund (Sched. A-8)	1.23	
Total Assets—Trust Funds	\$3,594.46	\$3,167.15

	February 10, 1947	February 10, 1946
LIABILITIES		
Accounts Payable (Schedule A-6)...	\$1,160.40	
Due Governmental Agency:		
Withholding Taxes.....	53.70	\$94.80
Due Trust Fund Income.....	1.23	1.23
Bonds Payable (Schedule A-7).....	4,000.00	5,000.00
Total Liabilities	5,215.33	5,096.03
Deferred Revenue:		
Excise Tax.....	471.23	350.43
RESERVE		
Capital Reserve Fund.....	2,013.36	1,000.00
SURPLUS		
Appropriated (Exhibit D).....	\$2,999.44	\$2,286.30
Unappropriated (Exhibit E).....	3,264.13	4,276.38
	6,263.57	6,562.68
Total Liabilities, Reserve and Surplus—General Fund	\$13,963.49	\$13,009.14
TRUST FUNDS		
Principals (Schedule A-8).....	\$3,310.26	\$2,910.26
Unexpended Income (Schedule A-8).....	284.20	256.89
Total Liabilities—Trust Funds ...	\$3,594.46	\$3,167.15

The complete report of the audit, as required by Chapter 80, Section 119, Revised Statutes of 1944, and amended by Chapter 84, Public Laws of 1945, is on file in the office of the Selectmen.

